

Trust and Agency Funds

Trust and Agency Funds account for assets Washington holds in a trustee capacity or as an agent for individuals, private organizations, other governmental organizations, or other funds. These include: Expendable Trust Funds, Nonexpendable Trust Funds, Pension Trust Funds, and Agency Funds.

Expendable Trust Funds

Expendable Trust Funds account for assets held by the state in a trustee capacity where the principal and income may be expended in the course of the funds' designated operations. A brief description of each fund follows:

The Human Services Trust Fund accounts for the following: (1) The deposit of funds requisitioned from the Federal Unemployment Trust Fund and for the payment of unemployment benefits, (2) The residents' share of financial support for the Veterans' Home and Soldiers' Home, and (3) Surcharges assessed on all telephone lines to provide telephone service to low-income and physically impaired individuals.

The Higher Education Trust Fund accounts for college and university gifts in the support of fellowships and scholarships.

The Miscellaneous Trust Fund accounts for various assets held in trust for other governments, individuals, or the public at large. This includes the administration of the deferred compensation plan for state employees, museums and historical societies, K-12 school construction investments, local rail assistance, and various regional environmental trusts.

Nonexpendable Trust Funds

Nonexpendable Trust Funds account for assets held by the state in a trustee capacity where only the income derived from the trust principal may be expended for designated operations. The principal must be preserved intact. A brief description of each fund follows:

The Higher Education Endowment Fund accounts for the principal derived from the sale of timber, and for gifts and bequests which the donors have specified must remain intact. Interest earned is used for the benefit of certain colleges and universities.

The Common School Permanent Fund accounts for the principal derived from the sale of timber. Interest earned is used for the benefit of common schools.

Pension Trust Funds

Pension Trust Funds account for transactions, assets, liabilities, and net assets available for plan benefits of the various state public employee retirement systems. See Note 17, Retirement Systems, for a description of the individual Pension Trust Funds.

Agency Funds

Agency Funds account for the receipt and disbursement of various taxes, deposits, deductions, and property collected by the state, acting in the capacity of an agent, for distribution to other governmental units or other organizations. A brief description of each of Washington's Agency Funds follows:

The Clearing Fund is used as a clearing account primarily for processing payrolls. This fund is also used for other activities such as the following: (1) Collection and disbursement of child support payments for clients, (2) Processing payments for goods and services purchased, (3) Collection and distribution of a portion of motor vehicle excise taxes to local governments and transit districts for public transportation systems, and (4) Collection and payment of employer and employee O.A.S.I. contributions.

The Suspense Fund is used to account for the following: (1) Third parties' monies for which final disposition is not yet known, (2) State revenues received without a statement designating source and fund, and (3) State timber sales bid deposits where final disposition is pending.

The Local Government Distributions Fund is used to account for the receipt and allocation of local sales and use taxes, and leasehold taxes imposed by local governments.

The Deferred Compensation Fund is used to account for the amount of compensation deferred by state employees and employees of other political subdivisions electing to participate in a deferred compensation plan in accordance with Internal Revenue Code Section 457.

The Pooled Investments Fund is used for pooling and investing surplus public funds, and the accumulation and allocation of interest earned among the various accounts and funds from which such investments and investment deposits were made.

Combining Balance Sheet

Trust and Agency Funds

June 30, 1995 (expressed in thousands)

	Expendable Trust			Nonexpendable Trust	
	Human Services Trust	Higher Education Trust	Miscellaneous Trust	Higher Education Endowment	Common School Permanent
Assets					
Current Assets:					
Cash and pooled investments	\$ 1,466,134	\$ 29,941	\$ 82,656	\$ 36,534	\$ -
Other receivables (net of allowance)	54,771	97,405	8,859	20,057	2,186
Due from other funds	3,030	2,755	25,616	2,806	-
Due from other governments	14,825	2,827	142,158	11	-
Inventories	-	12	245	-	-
Total Current Assets	1,538,760	132,940	259,534	59,408	2,186
Other Assets:					
Investments, noncurrent	230	69,885	13,767	789,178	138,991
Other nonfixed assets	-	-	-	23,311	240
Land	-	-	-	45	-
Total Other Assets	230	69,885	13,767	812,534	139,231
Total Assets	\$ 1,538,990	\$ 202,825	\$ 273,301	\$ 871,942	\$ 141,417
Liabilities and Fund Equity					
Liabilities:					
Accounts payable	\$ 3,860	\$ 537	\$ 812	\$ -	\$ -
Contracts and retainages payable	1	1	100	4,477	-
Accrued liabilities	119	3,562	24,861	5,845	1
Due to other funds	334	4,502	662	63,178	1,452
Obligations under reverse repurchase agreements	-	-	-	-	-
Due to other governments	15,576	43	-	-	-
Deferred revenues	1,258	806	24,310	36,698	291
Claims and judgments payable, current	-	-	12,737	-	-
Other long-term obligations	-	-	26,858	414	-
Total Liabilities	21,148	9,451	90,340	110,612	1,744
Fund Equity:					
Fund Balances:					
Reserved for encumbrances	-	-	43,506	-	-
Reserved for inventories	-	12	245	-	-
Reserved for nonexpendable trust corpus	-	-	-	761,330	139,673
Reserved for unemployment compensation	1,501,580	-	-	-	-
Reserved for retirement systems	-	-	-	-	-
Reserved for other specific purposes	853	158,967	136,774	-	-
Unreserved, designated for higher education	-	4,408	-	-	-
Unreserved, designated for other specific purposes	-	-	688	-	-
Unreserved, undesignated	15,409	29,987	1,748	-	-
Total Fund Equity	1,517,842	193,374	182,961	761,330	139,673
Total Liabilities and Fund Equity	\$ 1,538,990	\$ 202,825	\$ 273,301	\$ 871,942	\$ 141,417

Continued

Pension Trust					
Washington					
Public Employees'	Teachers'	LEO.F.F.	State Patrol	Judicial	Volunteer Fire Fighters'
\$ 1,061	\$ 4,675	\$ 469	\$ 251	\$ 2,658	\$ 1,841
65,938	42,822	23,316	2,166	23	391
633	387	437	2	2,832	8
47,131	34,593	6,905	403	39	-
-	-	-	-	-	-
114,763	82,477	31,127	2,822	5,552	2,240
11,055,053	7,180,196	3,937,104	365,918	2,100	66,266
817	-	-	-	-	-
-	-	-	-	-	-
11,055,870	7,180,196	3,937,104	365,918	2,100	66,266
\$ 11,170,633	\$ 7,262,673	\$ 3,968,231	\$ 368,740	\$ 7,652	\$ 68,506
\$ 2,409	\$ 1,523	\$ 877	\$ 78	\$ 1	\$ 13
-	-	-	-	-	-
18	1	-	-	-	61
644	384	423	-	-	-
-	-	-	-	-	-
2,648	1,761	-	79	20	-
349	980	30	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,068	4,649	1,330	157	21	74
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,164,565	7,258,024	3,966,901	368,583	7,631	68,432
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,164,565	7,258,024	3,966,901	368,583	7,631	68,432
\$ 11,170,633	\$ 7,262,673	\$ 3,968,231	\$ 368,740	\$ 7,652	\$ 68,506

Combining Balance Sheet**Trust and Agency Funds**

June 30, 1995 (expressed in thousands)

Concluded

	Agency					Totals	
	Clearing	Suspense	Local Government Distributions	Deferred Compensation	Pooled Investments	June 30, 1995	June 30, 1994
Assets							
Current Assets:							
Cash and pooled investments	\$ 11,787	\$ 9,870	\$ 48,297	\$ 2,898	\$ 1,765,506	\$ 3,464,578	\$ 3,562,077
Other receivables (net of allowance)	3,340	9,059	-	-	31,554	361,887	346,319
Due from other funds	2,707	8,637	193,080	25	102,818	345,723	257,763
Due from other governments	-	16,744	-	-	9,695	275,331	290,056
Inventories	-	-	-	-	-	257	273
Total Current Assets	17,834	44,310	241,327	2,923	1,909,573	4,447,776	4,456,488
Other Assets							
Investments, noncurrent	-	-	-	582,590	45,669	24,246,947	20,679,118
Other nonfixed assets	-	129,738	-	-	-	154,106	1,851
Land	-	-	-	-	-	45	45
Total Other Assets	-	129,738	-	582,590	45,669	24,401,098	20,681,014
Total Assets	\$ 17,834	\$ 174,048	\$ 241,327	\$ 585,513	\$ 1,955,242	\$ 28,848,874	\$ 25,137,502
Liabilities and Fund Equity							
Liabilities:							
Accounts payable	\$ 2,624	\$ 2,468	\$ -	\$ 83	\$ 1,105	\$ 16,390	\$ 13,978
Contracts and retainages payable	17	21,690	-	-	2,845	29,131	22,322
Accrued liabilities	13,722	1,285	341	5	98,767	148,588	142,998
Due to other funds	1,330	9,375	13	2,832	79,442	164,571	131,599
Obligations under reverse repurchase agreements	-	-	-	-	50,500	50,500	74,456
Due to other governments	141	9,502	240,973	-	1,722,583	1,993,326	1,919,746
Deferred revenues	-	-	-	-	-	64,722	33,239
Claims and judgments payable, current	-	-	-	-	-	12,737	-
Other long-term obligations	-	129,728	-	582,593	-	739,593	481,037
Total Liabilities	17,834	174,048	241,327	585,513	1,955,242	3,219,558	2,819,375
Fund Equity:							
Fund Balances:							
Reserved for encumbrances	-	-	-	-	-	43,506	48,607
Reserved for inventories	-	-	-	-	-	257	273
Reserved for nonexpendable trust corpus	-	-	-	-	-	901,003	858,494
Reserved for unemployment compensation	-	-	-	-	-	1,501,580	1,649,349
Reserved for retirement systems	-	-	-	-	-	22,834,136	19,435,135
Reserved for other specific purposes	-	-	-	-	-	296,594	278,244
Unreserved, designated for higher education	-	-	-	-	-	4,408	4,408
Unreserved, designated for other specific purposes	-	-	-	-	-	688	688
Unreserved, undesignated	-	-	-	-	-	47,144	42,929
Total Fund Equity	-	-	-	-	-	25,629,316	22,318,127
Total Liabilities and Fund Equity	\$ 17,834	\$ 174,048	\$ 241,327	\$ 585,513	\$ 1,955,242	\$ 28,848,874	\$ 25,137,502

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Expendable Trust Funds

For the Fiscal Year Ended June 30, 1995 (expressed in thousands)

	Human Services Trust	Higher Education Trust	Miscellaneous Trust	Totals for the Year Ended	
				June 30, 1995	June 30, 1994
Revenues:					
Licenses, permits, and fees	\$ 392	\$ -	\$ 952	\$ 1,344	\$ 559
Other contracts and grants	1,063	47,409	3,294	51,766	48,439
Federal grants-in-aid	68,300	82,559	15,602	166,461	360,331
Charges for services	10,711	11,084	7,252	29,047	16,567
Unemployment compensation contributions	652,920	-	-	652,920	669,918
Interest income	101,828	12,024	3,923	117,775	130,824
Miscellaneous revenue	12,252	2,109	12,441	26,802	43,283
Total Revenues	847,466	155,185	43,464	1,046,115	1,269,921
Expenditures:					
Current:					
General government	576	-	5,147	5,723	5,761
Human services	954,276	-	511	954,787	1,164,850
Natural resources and recreation	-	-	1,003	1,003	787
Transportation	-	-	235	235	161
Education	39,232	156,292	1,096	196,620	178,668
Capital outlays	103	1,007	5,566	6,676	7,243
Debt service:					
Principal	-	111	2,030	2,141	82
Interest	-	25	12	37	25
Total Expenditures	994,187	157,435	15,600	1,167,222	1,357,577
Excess of Revenues					
Over (Under) Expenditures	(146,721)	(2,250)	27,864	(121,107)	(87,656)
Other Financing Sources (Uses):					
Note proceeds	-	-	-	-	675
Operating transfers in	400	14,535	23,541	38,476	49,477
Operating transfers out	(129)	(9,362)	(26,245)	(35,736)	(57,519)
Total Other Financing Sources (Uses)	271	5,173	(2,704)	2,740	(7,367)
Excess of Revenues and Other					
Sources Over (Under) Expenditures					
and Other Uses	(146,450)	2,923	25,160	(118,367)	(95,023)
Fund Balances:					
Fund balances as restated, July 1	1,664,292	190,311	157,801	2,012,404	2,119,804
Residual equity transfers in	-	144	10	154	30
Residual equity transfers out	-	(4)	(10)	(14)	(313)
Fund Balances, June 30	\$ 1,517,842	\$ 193,374	\$ 182,961	\$ 1,894,177	\$ 2,024,498

Combining Statement of Revenues, Expenses, and Changes in Fund Equity

Nonexpendable Trust Funds

For the Fiscal Year Ended June 30, 1995 (expressed in thousands)

	Higher Education Endowment	Common School Permanent	Totals for the Year Ended	
			June 30, 1995	June 30, 1994
Operating Revenues:				
Earnings on investments	\$ 35,565	\$ 10,070	\$ 45,635	\$ 70,236
Miscellaneous revenue	38,429	189	38,618	32,062
Total Operating Revenues	73,994	10,259	84,253	102,298
Nonoperating Revenues (Expenses):				
Other revenue (expenses)	(71)	434	363	764
Income (Loss) Before Operating Transfers	73,923	10,693	84,616	103,062
Operating Transfers:				
Operating transfers in	6,795	-	6,795	6,185
Operating transfers out	(41,220)	(7,572)	(48,792)	(41,782)
Net Operating Transfers In (Out)	(34,425)	(7,572)	(41,997)	(35,597)
Net Income (Loss)	39,498	3,121	42,619	67,465
Fund Equity:				
Fund equity as restated, July 1	721,942	136,552	858,494	790,979
Residual equity transfers in (out)	(110)	-	(110)	50
Fund Equity, June 30	\$ 761,330	\$ 139,673	\$ 901,003	\$ 858,494

Combining Statement of Cash Flows

Nonexpendable Trust Funds

For the Fiscal Year Ended June 30, 1995 (expressed in thousands)

	Higher Education Endowment	Common School Permanent	Totals for the Year Ended	
			June 30, 1995	June 30, 1994
Cash Flows from Operating Activities:				
Operating Income (Loss)	\$ 73,994	\$ 10,259	\$ 84,253	\$ 102,298
Adjustments to Reconcile Operating Income to Net Cash Provided by Operations:				
Interest revenue reported as operating	(35,565)	(10,070)	(45,635)	(70,236)
Other revenues	-	434	434	764
Other expenses	(71)	-	(71)	-
Change in Assets: Decrease (Increase)				
Receivables (net of allowance)	(3,909)	(56)	(3,965)	(6,856)
Due from other funds	(2,523)	-	(2,523)	869
Due from other governments	(4)	-	(4)	18
Other nonfixed assets	(22,366)	(240)	(22,606)	(906)
Change in Liabilities: Increase (Decrease)				
Contracts and retainages payable	1,217	(8)	1,209	36
Accrued liabilities	(4,338)	1	(4,337)	7,660
Due to other funds	6,936	539	7,475	13,485
Deferred revenues	36,520	291	36,811	178
Other long-term obligations	(41)	-	(41)	(290)
Net Cash or Cash Equivalents Provided by (Used in) Operating Activities	49,850	1,150	51,000	47,020
Cash Flows from Noncapital Financing Activities:				
Operating transfers in	6,795	-	6,795	6,185
Operating transfers out	(41,220)	(7,572)	(48,792)	(41,782)
Fund equity transfers in	-	-	-	50
Fund equity transfers (out)	(110)	-	(110)	-
Net Cash or Cash Equivalents Provided by (Used in) Noncapital Financing Activities	(34,535)	(7,572)	(42,107)	(35,547)
Cash Flows from Investing Activities:				
Receipt of interest	35,565	10,070	45,635	70,236
Proceeds from sale of investment securities	309,723	40,957	350,680	539,539
Purchases of investment securities	(358,669)	(44,664)	(403,333)	(629,019)
Net Cash Provided by (Used in) Investing Activities	(13,381)	6,363	(7,018)	(19,244)
Net Increase (Decrease) in Cash and Pooled Investments	1,934	(59)	1,875	(7,771)
Cash and Pooled Investments, July 1	34,600	59	34,659	42,430
Cash and Pooled Investments, June 30	\$ 36,534	\$ -	\$ 36,534	\$ 34,659

Combining Statement of Revenues, Expenses, and Changes in Fund Equity

Pension Trust Funds

For the Fiscal Year Ended June 30, 1995 (expressed in thousands)

	Public Employees'	Teachers'	L.E.O.F.F.	WA State Patrol	Judicial
Operating Revenues:					
Earnings on investments	\$ 1,545,148	\$ 1,005,361	\$ 552,365	\$ 51,599	\$ 447
Pension contributions	672,748	453,357	164,241	9,841	6,679
Total Operating Revenues	2,217,896	1,458,718	716,606	61,440	7,126
Operating Expenses:					
Salaries and wages	29	19	11	-	-
Employee benefits	8	5	3	-	-
Personal services	23	4	-	-	-
Goods and services	189	111	138	1	1
Pension benefit payments	496,832	391,059	160,850	11,362	6,140
Miscellaneous expenses	9	31	2	-	-
Total Operating Expenses	497,090	391,229	161,004	11,363	6,141
Operating Income (Loss)	1,720,806	1,067,489	555,602	50,077	985
Nonoperating Revenues (Expenses):					
Other revenue (expenses)	(3)	(2)	(1)	-	-
Income (Loss) Before Operating Transfers	1,720,803	1,067,487	555,601	50,077	985
Operating Transfers:					
Operating transfers in	-	-	-	-	-
Operating transfers out	(2,040)	(1,348)	(750)	(70)	-
Net Operating Transfers In (Out)	(2,040)	(1,348)	(750)	(70)	-
Net Income (Loss)	1,718,763	1,066,139	554,851	50,007	985
Fund Equity:					
Fund equity as restated, July 1	9,445,869	6,191,942	3,412,050	318,576	6,646
Residual equity transfers in (out)	(67)	(57)	-	-	-
Fund Equity, June 30	\$ 11,164,565	\$ 7,258,024	\$ 3,966,901	\$ 368,583	\$ 7,631

Volunteer Fire Fighters'	Totals for the Year Ended	
	June 30, 1995	June 30, 1994
\$ 9,407	\$ 3,164,327	\$ 389,736
882	1,307,748	1,251,429
10,289	4,472,075	1,641,165
-	59	45
-	16	12
-	27	14
8	448	272
4,189	1,070,432	1,016,124
-	42	104
4,197	1,071,024	1,016,571
6,092	3,401,051	624,594
1	(5)	3
6,093	3,401,046	624,597
2,300	2,300	2,500
(13)	(4,221)	(2,416)
2,287	(1,921)	84
8,380	3,399,125	624,681
60,052	19,435,135	18,811,119
-	(124)	(665)
\$ 68,432	\$ 22,834,136	\$ 19,435,135

Combining Statement of Changes in Assets and Liabilities

Agency Funds

Continued

For the Fiscal Year Ended June 30, 1995 (expressed in thousands)

	Balance July 1, 1994	Additions	Deductions	Balance June 30, 1995
Clearing Fund				
Assets:				
Cash and pooled investments	\$ 10,136	\$ 2,462,463	\$ 2,460,812	\$ 11,787
Other receivables (net of allowance)	2,417	48,218	47,295	3,340
Due from other funds	2,137	1,094	524	2,707
Due from other governments	108	-	108	-
Total Assets	\$ 14,798	\$ 2,511,775	\$ 2,508,739	\$ 17,834
Liabilities:				
Accounts payable	\$ 2,558	\$ 27,118	\$ 27,052	\$ 2,624
Contracts and retainages payable	16	1	-	17
Accrued liabilities	12,027	2,446,640	2,444,945	13,722
Due to other funds	42	5,626	4,338	1,330
Due to other governments	155	10	24	141
Total Liabilities	\$ 14,798	\$ 2,479,395	\$ 2,476,359	\$ 17,834
Suspense Fund				
Assets:				
Cash and pooled investments	\$ 13,317	\$ 473,528	\$ 476,975	\$ 9,870
Other receivables (net of allowance)	1,743	63,848	56,532	9,059
Due from other funds	3,191	8,379	2,933	8,637
Due from other governments	12,517	4,589	362	16,744
Other nonfixed assets	-	184,812	55,074	129,738
Total Assets	\$ 30,768	\$ 735,156	\$ 591,876	\$ 174,048
Liabilities:				
Accounts payable	\$ 3	\$ 22,017	\$ 19,552	\$ 2,468
Contracts and retainages payable	15,970	17,394	11,674	21,690
Accrued liabilities	1,323	384,404	384,442	1,285
Due to other funds	2,458	8,043	1,126	9,375
Due to other governments	10,800	86,927	88,225	9,502
Other long-term obligations	214	184,812	55,298	129,728
Total Liabilities	\$ 30,768	\$ 703,597	\$ 560,317	\$ 174,048
Local Government Distributions Fund				
Assets:				
Cash and pooled investments	\$ 44,075	\$ 1,000,758	\$ 996,536	\$ 48,297
Due from other funds	162,577	30,781	328	193,030
Due from other governments	35,333	-	35,333	-
Total Assets	\$ 241,985	\$ 1,031,539	\$ 1,032,197	\$ 241,327
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	261	158	78	341
Due to other funds	153	15	155	13
Due to other governments	241,571	1,066,543	1,067,141	240,973
Total Liabilities	\$ 241,985	\$ 1,066,716	\$ 1,067,374	\$ 241,327

Combining Statement of Changes in Assets and Liabilities

Agency Funds

Concluded

For the Fiscal Year Ended June 30, 1995 (expressed in thousands)

	Balance July 1, 1994	Additions	Deductions	Balance June 30, 1995
Deferred Compensation Fund				
Assets:				
Cash and pooled investments	\$ 4,891	\$ 127,503	\$ 129,496	\$ 2,898
Other receivables (net of allowance)	-	66,273	66,273	-
Due from other funds	35	25	35	25
Investments, noncurrent	477,584	161,529	56,523	582,590
Total Assets	\$ 482,510	\$ 355,330	\$ 252,327	\$ 585,513
Liabilities:				
Accounts payable	\$ 80	\$ 1,310	\$ 1,307	\$ 83
Accrued liabilities	-	20,455	20,450	5
Due to other funds	2,062	1,387	617	2,832
Other long-term obligations	480,368	125,674	23,449	582,593
Total Liabilities	\$ 482,510	\$ 148,826	\$ 45,823	\$ 585,513
Pooled Investments Fund				
Assets:				
Cash and pooled investments	\$ 1,728,110	\$ 304,186,988	\$ 304,149,592	\$ 1,765,506
Other receivables (net of allowance)	32,246	75,878	76,570	31,554
Due from other funds	76,842	43,978	18,002	102,818
Due from other governments	7,482	11,581	9,368	9,695
Investments, noncurrent	35,186	69,724	59,241	45,669
Total Assets	\$ 1,879,866	\$ 304,388,149	\$ 304,312,773	\$ 1,955,242
Liabilities:				
Accounts payable	\$ 749	\$ 2,001	\$ 1,645	\$ 1,105
Contracts and retainages payable	2,966	129,736	129,857	2,845
Accrued liabilities	89,495	66,573	57,301	98,767
Obligations under reverse repurchase	74,456	253,319	277,275	50,500
Due to other funds	56,589	115,602	92,749	79,442
Due to other governments	1,655,611	6,492,118	6,425,146	1,722,583
Total Liabilities	\$ 1,879,866	\$ 7,059,349	\$ 6,983,973	\$ 1,955,242
Totals - All Agency Funds				
Assets:				
Cash and pooled investments	\$ 1,800,529	\$ 308,251,240	\$ 308,213,411	\$ 1,838,358
Other receivables (net of allowance)	36,406	254,217	246,670	43,953
Due from other funds	244,782	84,257	21,822	307,217
Due from other governments	55,440	16,170	45,171	26,439
Investments, noncurrent	512,770	231,253	115,764	628,259
Other nonfixed assets	-	184,812	55,074	129,738
Total Assets	\$ 2,649,927	\$ 309,021,949	\$ 308,697,912	\$ 2,973,964
Liabilities:				
Accounts payable	\$ 3,390	\$ 52,446	\$ 49,556	\$ 6,280
Contracts and retainages payable	18,952	147,131	141,531	24,552
Accrued liabilities	103,106	2,918,230	2,907,216	114,120
Obligations under reverse repurchase	74,456	253,319	277,275	50,500
Due to other funds	61,304	130,673	98,985	92,992
Due to other governments	1,908,137	7,645,598	7,580,536	1,973,199
Other long-term obligations	480,582	310,486	78,747	712,321
Total Liabilities	\$ 2,649,927	\$ 11,457,883	\$ 11,133,846	\$ 2,973,964